

“Exhibit H-5”

RAY QUINNEY & NEBEKER

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

November 30, 2006
Invoice No. 355069

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00005

Claims Administration and Objections

08/01/06 E Monson	.20	Meet with S. C. Strong, A. Tsu and C. Hurst to discuss bar date issues and notices (.2).
09/01/06 S Strong	2.20	Confer with A. Tsu and C. Hurst regarding bar date and proof of claim issues (0.5); participate in telephone conference with them and BMC regarding same (0.6); follow-up discussions with A. Tsu and E. A. Monson regarding bar date issues and courts instructions at hearing yesterday regarding same (0.4); exchange emails with A. Tsu and L. Schwartzer regarding bar date and claims filing issues (0.4); review proposed bar date order and exchange emails with L. Schwartzer regarding same (0.3).
09/01/06 A Tsu	8.30	Pre-conference call meeting with C. Hurst and S. Strong regarding questions for BMC and issues relevant for noticing interested parties of proof of claim/interest deadlines (.2); conference call with BMC representatives to discuss claims noticing procedure in preparation for drafting notices of proof of claim and proof of interest deadlines (.3); research regarding proof of claim and proof of interest deadlines (.9);

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
November 30, 2006

reviewing same (1.9); confirming procedures with J. Miller (.2); drafting notices of proof of claim and proof of interest deadlines (4.3); reviewing incoming messages regarding claims protocol (.1); reviewing claims protocol for USA cases (.2); reviewing sample proof of claim and proof of interest forms to determine which form to use (.2).

09/01/06 C Hurst	1.90 Office conference with S. C. Strong and A. Tsu (.2); conference call with BMC regarding claims procedure and protocol and forms (1.1); research BMC databases for Notice examples (.6).
09/02/06 S Strong	.20 Exchange emails with L. Schwartzter and committees counsel regarding claim bar date issues (.2).
09/05/06 A Jarvis	.40 Correspondence on proof of claims, claims bar date.
05/06 E Monson	1.60 Conference with A. Tsu, L. Schwartzter, S. Smith and J. Miller regarding notice and claim issues and update A. W. Jarvis and S. C. Strong regarding same (1.0); review draft of notices to send to parties in interest from L. Schwartzter (.5); review e-mail from J. Miller regarding proof of interest form (.1).
09/05/06 S Strong	.70 Exchange emails with L. Schwartzter and A. W. Jarvis regarding bar date notice and issues (0.2); confer with A. Tsu regarding same (0.1); review email and proposed bar date notice and instructions from FTDC (0.2); confer with E. A. Monson regarding same (0.1); forward various emails regarding same to E. A. Monson (0.1).
09/05/06 S Strong	1.40 Confer with A. Tsu, A. W. Jarvis and E. A. Monson regarding bar date notices and issues (0.3); exchange emails with A. Tsu and S. Smith regarding same (0.2); confer with A. W. Jarvis and E. A. Monson regarding same (0.2); review drafts of bar date notices, instructions, and proofs of claim (0.7).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 3
November 30, 2006

09/05/06 A Tsu	5.90	Reviewing and editing draft motion for order approving claims filing process; drafting notice of deadline for filing proofs of claims; editing same; drafting proof of claim; editing and revising same; conference call with E. Monson, L. Swartzter and S. Smith regarding notices and forms for filing proofs of claim.
09/06/06 E Monson	.90	Work on notice to creditors and claim forms.
09/06/06 A Tsu	2.40	Reviewing incoming messages regarding multiple copies of notices (.1); responding to same (.2); telephone conference with J. Miller at BMC regarding notice of fee application that was sent to entire mailing matrix (.3); reviewing September 1, 2006 notice request to BMC (.1); and Notice (.2); drafting informational notice stating the reason for the multiple copies of the notice (.5); coordinating with J. Miller regarding same (.2); telephone conference with J. Miller regarding changes to notice (.2); editing notice (.1); reviewing with S. Strong (.1); drafting correspondence to S. Smith and M. Olsen regarding factual discrepancies in informational notice (.4).
09/06/06 A Tsu	2.60	Reviewing draft notice of deadline requiring filing of proofs of claim on or before November 13, 2006.
09/06/06 C Hurst	.90	E-mail exchanges with Mesirow and BMC regarding investor/claims summary; receipt, review of initial spreadsheet of schedules of claimants from BMC; telephone call with Jeff Miller (BMC) regarding same.
09/07/06 E Monson	.60	Work on notices to creditors and claims issues.
09/07/06 E Monson	.60	Review e-mail from J. Miller regarding Proof of Claim and Proof of Insurance and review attached forms.
09/07/06 E Monson	.10	Review e-mail from L. Schwartzter regarding Proof of Claim and Proof of Insurance forms.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 4
November 30, 2006

- 09/07/06 S Strong .70 Exchange emails with C. Hurst regarding claims analysis (0.2); exchange emails with J. Miller of BMC regarding same (0.2); review and analyze spreadsheet from BMC regarding scheduled and filed claims to date (0.3).
- 09/07/06 A Tsu 2.00 Reviewing notice of proof of claim deadline for creditors (including Direct Lenders whose loans have been fully or partially paid off without payment) (.3); notice of proof of interest deadline for fund members (.2); and notice of proof of claim deadline for direct lenders (persons with loan servicing agreements as executory contracts (.3); editing same (.5); drafting correspondence to L. Swartzter regarding changes (.4); follow up correspondence regarding changes (.2); responding to same (.1).
- 09/07/06 A Tsu 2.30 Reviewing incoming documents from J. Miller (proof of claim form and proof of interest form) (.3); reviewing incoming message from L. Swartzter regarding notices of deadlines to file proofs of claim and interest (.2); responding to same (.1); editing proof of interest (.2); editing proofs of claim (.2); reviewing changes to proof of interest suggested by L. Swartzter and S. Smith (.2); reviewing changes to proof of claim suggested by L. Swartzter and S. Smith (.2); coordinating changes to proof of interest and proof of claim forms with J. Miller (.2); drafting correspondence regarding suggested changes to J. Miller (.3); following up regarding changes and circulation (.2); reviewing incoming messages regarding same (.2).
- 09/07/06 C Hurst .50 Memo to A. W. Jarvis, S. C. Strong and P. Hunt regarding claims database and report; e-mail correspondence to and from BMC requesting reports.
- 09/08/06 E Monson .50 Review e-mails from J. Miller and A. Tsu regarding notices and claim forms and further discussions with A. Tsu regarding same and review e-mail and forms attached thereto from A. Tsu (.5).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 5
November 30, 2006

09/08/06 S Strong	.30 Confer with A. Tsu and E. A. Monson regarding bar date notices and proofs of claim and interest (.3).
09/08/06 A Tsu	1.40 Reviewing notices of proof of claim and proof of interest deadlines to committees 1.4); corresponding proof of claim and proof of interest form changes with J. Miller (.2); Finalizing notices of claim deadlines (.6); drafting correspondence to committee counsel (.1); circulating drafts of same to committee counsel (.1).
09/11/06 E Monson	.20 Work with A. Tsu regarding notice form.
09/11/06 E Monson	.30 Draft inserts to pleading regarding status of notice and claim forms.
09/11/06 E Monson	.30 Participate in conference call regarding notice and claim forms.
09/11/06 E Monson	.50 Various numerous e-mails regarding comments to notices.
09/11/06 E Monson	1.00 Work on notices and claim forms.
09/11/06 E Monson	.60 Work on status report regarding notice and claim forms.
09/11/06 A Tsu	5.40 Drafting Court Ordered Status Report regarding notices of proof of claim and proof of interest deadlines (1.9); coordinating with committee counsel to collect comments and revise drafts of notice of claim and interest bar dates (.3); telephone conference with C. Carlyon regarding substantive changes to Notice of Interest and procedures for filing same (.2); discussing C. Carlyon comments with S. Smith, E. Monson, S. Strong and L. Swartzler (.3); discussing possible solutions to confidentiality issues raised by C. Carlyon comments with S. Smith (.2); reviewing correspondence regarding C. Carlyon comments (3); drafting correspondence

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 6
November 30, 2006

clarifying same (.3); reviewing incoming correspondence from L. Ernse (.2); correspondence with L. Swartzter regarding same (2); finalizing Status Report for filing (1.5).

- 09/12/06 A Jarvis .10 Correspondence on proof of claim issues (1/3 time).
- 09/12/06 E Monson 2.30 Work on notices on bar date and proof of claim and proof of interest forms and have discussions with A. Tsu regarding questions on notices and form (1.0); conference calls with S. C. Strong and S. Smith regarding notices and forms (.4); conferences calls with A. Tsu and C. Carlyon regarding forms and notices (.4); review e-mails from L. Schwartzter, L. Ernse, A. Tsu and C. Carlyon regarding comments and changes to notices and forms (.5).
- 09/12/06 A Tsu 3.60 Reviewing notices of proof of claim and proof of interest bar dates in preparation for telephone conference with C. Carlyon (.3); telephone conference with C. Carlyon regarding notices of proof of claim deadlines and notice of proof of interest deadlines (.3); reviewing stipulated order regarding equity interests (.3); commenting on same (.2); reviewing L. Ernse changes to proof of interest form (.1); confirming changes with E. Monson and L. Swartzter (.2); forwarding same to J. Miller with cover (.2); drafting requests to all committees to respond with comments to Notices of Claim/Interest bar dates and proof of claim/interest forms (.2); reviewing incoming messages from C. Carlyon regarding changes to Notice of proof of interest deadlines (3); reviewing changes and responding to same (.4); confirming changes with L. Swartzter and making appropriate changes (.6); coordinating with J. Miller regarding BMC noticing procedures to ensure appropriate instructions are given to claim and interest holders (.5).
- 09/14/06 E Monson .50 Review e-mails from A. Tsu and J. Miller regarding notices and proof of claim forms to be sent out and review attachments of forms.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 7
November 30, 2006

09/14/06 A Tsu .80 Reviewing incoming message from J. Miller regarding BMC mailing and access to word documents regarding same (.1); reviewing Notices for Proof of Claim and Proof of Interest Deadlines (.2); drafting correspondence to L. Schwartzter and E. Monson confirming same (.1); reviewing incoming message of J. Miller regarding confirmation of recipients for notices (.1) responding to same (.1); following up with E. Monson and L. Schwartzter regarding same (.1); reviewing response from A. Landis to L. Schwartzter email regarding notices (.1).

09/15/06 E Monson 1.60 Conference with S. Smith, S. C. Strong, and A. Tsu regarding proof of claim and notice issues (.2); review e-mails from J. Miller and A. Tsu regarding notice and proof of claim issues and send replies and work on issues relating to notices and forms, and discussion with A. Tsu regarding same (1.4).

15/06 S Strong .60 Telephone conference with S. Smith regarding Bar Date Notice questions (0.2); review email from J. Miller regarding same (0.1); exchange emails with E. A. Monson and A. Tsu regarding same (0.2); confer with E. A. Monson regarding same (0.1).

09/15/06 A Tsu .30 Conference call regarding notices of proof of claim and proof of interest deadlines and who should receive each document.

09/15/06 A Tsu .40 Reviewing incoming messages from E. Monson regarding proof of claim and proof of interest forms to be mailed September 18, 2006 (.2); follow up telephone conference regarding same and setting up meeting for September 17 to finalize drafts (.2).

09/15/06 A Tsu 1.90 Reviewing and finalizing notices of proof of claim and proof of interest bar dates (1.6); reviewing and finalizing proof of claim and proof of interest forms (.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 8
November 30, 2006

09/17/06 E Monson	1.70 Revise and work with A. Tsu on notices to be sent to creditors, equity holders and parties in interest (1.2); conference with L. Schwartz regarding revisions to notices (.3); review e-mails from A. Tsu and S. Smith regarding notice issues (.2).
09/17/06 A Tsu	2.30 Reviewing incoming emails from J. Miller (.1), E. Monson (.2) and S. Smith (.1); telephone conference with L. Schwartz; reviewing all proposed changes to Notices of Proof of Claim and Proof of Interest Bar Dates and proof of interest and proof of claim forms (.7); ensure that all intended changes had been made to same (1.1); telephone conference with J. Miller confirming same (.1).
09/18/06 E Monson	.90 Work on notice to creditors and claims issues including drafting and circulating e-mails to J. Miller, S. Smith, A. Tsu, and others.
18/06 E Monson	.90 Work on revising answers to frequently asked questions for USA website.
09/18/06 A Tsu	2.40 Reviewing incoming email messages from S. Smith regarding Bar Date FAQs document to be posted on USA websites (.2); reviewing and editing bar date FAQs (1.3); reviewing incoming correspondence from J. Miller regarding parties to receive: proof of interest, proof of claim, notice of proof of claim deadline and notice of proof of interest deadline (.1); following up and responding to same (.4); reviewing incoming correspondence regarding recipients of notices of claims from E. Monson, S. Smith, J. Miller and S. Strong (.4).
09/20/06 E Monson	.30 Draft e-mail regarding calls from creditors and parties in interest and identification issues.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 9
November 30, 2006

09/21/06 A Tsu	1.30 Incoming telephone call from S. Smith regarding Proof of Claim FAQs (.1); reviewing previous emails and correspondence to determine status of document (.2); following up with E. Monson regarding same (.2). Making proposed changes (.3); drafting correspondence to S. Smith inquiring as to certain facts to complete changes (.2); making changes to FAQs to include information regarding proof of interest (.4).
09/22/06 E Monson	2.50 Work on revising FAQ responses to put on USA website and send to S. Smith and M. Olson for their review.
09/25/06 E Monson	1.20 Review and make further revisions to FAQ response with claims.
09/25/06 E Monson	.30 Review e-mails from M. Olson and S. Smith regarding FAQ and send replies.
09/25/06 E Monson	.20 Review changes suggested by A. Tsu to FAQ.
25/06 A Tsu	1.30 Reviewing E. Monson revisions to FAQs page (.3); editing same (.2); reviewing email correspondence from E. Monson (.2) and S. Smith (.2) regarding purpose and objectives of FAQs and information provided regarding same. Following up and responding to same (.2); making final revisions and forwarding to S. Smith (.2).
09/26/06 E Monson	.50 Discussion with M. Olson regarding notice and claim issues (.2); draft e-mail to L. Schwartzer regarding notice claim issue (.1); draft e-mail to J. Miller regarding PDI on BMC website (.2).
09/26/06 E Monson	.70 Discussion with A. Tsu regarding research on subsection 503 and retention issues and review research.
09/26/06 A Tsu	3.00 Legal research 11 U.S.C. § 503 regarding allowed administrative expenses.
09/26/06 C Hurst	.30 Receipt and brief review of claims spreadsheet from BMC; e-mail to S. C. Strong regarding follow up.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 10
November 30, 2006

09/27/06 E Monson	.40	Meet with C. Hurst and discuss questions regarding notices and claim forms she is receiving from parties in interest.
09/27/06 E Monson	.30	Go through and review language and directions in notices with C. Hurst and get her a copy of the FAQ response.
09/27/06 A Tsu	.90	Reviewing incoming correspondence from E. Monson regarding Notices of Proof of Claim/Interest Deadline and FAQ (.2); following up and responding to same (.4); reviewing incoming request from C. Hurst regarding documents related to claim and interest deadlines (.1); following up regarding same (.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$16,888.50

“Exhibit H-6”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

November 30, 2006
Invoice No. 355070

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00006

Employee Benefits/Pensions

09/01/06 K Applegate	2.90	Discuss status of plan documents with E. A. Monson and S. C. Strong (.3); work on Form 10 request for the PBGC (1.7); discuss the court motion with E. A. Monson (.2); telephone call to Erika Barnes at the PBGC on the filing of the motion and other items (.1); review of plan (.6).
09/01/06 E Monson	2.40	Review e-mails from N. Peterman regarding pension motion and send replies and work on revisions to motion (2.4).
09/01/06 E Monson	.40	Discussion with S. C. Strong regarding pension motion, issues relating thereto and possible revisions (.4).
09/01/06 E Monson	.40	Conferences with K. Applegate regarding issues related to pension motion (.4).
09/01/06 E Monson	.40	Discussions with J. McPherson regarding service of pension notice and language in motion (.4).
09/01/06 E Monson	.40	Proof and finalize pension motion and get sent to local counsel for filing (.4).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
November 30, 2006

09/01/06 S Strong	.60 Confer with K. J. Applegate regarding status of pension plan actions (0.1); review emails from and confer with E. A. Monson regarding same (0.2); review and edit draft of proposed motion (0.3).
09/05/06 M Blue	.40 Review L. A. Yerkovich notes (.2); conference with L. A. Yerkovich (.1); telephone conference with S. C. Strong (.1).
09/05/06 E Monson	.20 Review certificate of service regarding pension motion on docket (.2).
09/05/06 S Strong	.10 Telephone conference with M. E. Blue regarding USA employee termination issues (.1).
09/06/06 K Applegate	.40 Discussion with E. A. Monson on the Motion related to the DB plan (.2); obtain motion to send to PBGC (.2).
09/06/06 E Monson	.20 Discussion with S. C. Strong regarding pension notice and send follow up to J. McPherson regarding same.
09/06/06 E Monson	.40 Send copy of pension notices and exhibits to K. Applegate and discussion with K. Applegate regarding PBGC and pension issues.
09/06/06 S Strong	.40 Exchange emails with A. W. Jarvis and K. J. Applegate regarding pension plan issues (0.2); review information regarding plan participants (0.2).
09/06/06 S Strong	.20 Review email from A. W. Jarvis regarding employee termination (0.1); telephone conference with M. E. Blue regarding same (0.1).
09/07/06 K Applegate	1.00 Discussion with S. C. Strong on the plan (.1); discussions with C. Hurst to obtain documents requested by the PBGC (.2); work on transcript request from the PBGC (.7).
09/07/06 E Monson	.20 Draft e-mail to R. Walker regarding PBGC issues and T. Hantges resignation.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 3
November 30, 2006

09/07/06 E Monson	.10 Draft e-mail to M. Olson regarding employment status of Andy Hantges.
09/07/06 S Strong	.40 Confer with K. J. Applegate regarding status of pension plan freeze and related issues (0.2); email to K. J. Applegate regarding pension plan participants and current employees (0.2).
09/08/06 M Blue	.80 Begin drafting Separation Agreement (.3); draft email to S. C. Strong (.2); conference with S. C. Strong (.2); telephone conference with M. Olson (.1).
09/08/06 S Strong	.30 Confer with M. E. Blue regarding employee termination issues (0.2); telephone conference with M. Olson regarding same (0.1).
09/12/06 K Applegate	1.70 Review and respond to Mesirow request for documents on the DB plan (.4); work on obtaining documents (.3); draft e-mail (.2); review of documents to take to meeting (.8).
09/12/06 M Blue	1.00 Draft and revise separation agreement (.8); leave voicemail for S. C. Strong (.1); conference with S. C. Strong (.1).
09/12/06 E Monson	1.00 Make certain certificates of service filed on pension motion and review certificate to verify appropriate parties were served with motion (.4); review e-mail from K. Applegate regarding pension issues and send reply and facilitate pleadings and exhibits being put together for K. Applegate for his conversations with the PBGC (.4); call R. Walker to follow up on e-mail on pension issues and review voice mail from R. Walker (.2).
09/12/06 S Strong	.10 Review emails from M. Hapftl and K. J. Applegate regarding pension plan issues (.1).
09/12/06 S Strong	.20 Participate in telephone conference with J. Atkinson, S. Smith, A. W. Jarvis and E. A. Monson regarding USACM employee issues (.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 4
November 30, 2006

09/12/06 S Strong	.30	Exchange emails with M. E. Blue regarding employee termination issue (0.1); confer with him regarding same (0.2).
09/13/06 K Applegate	2.90	Discussions with Michael and Jim on the plan issues (.5); extended telephone conference with Milanowski and his counsel on the PBGC requests (1.2); work on getting the 204(h) notice out to all participants (1.2).
09/13/06 A Jarvis	.30	Conference with R. Walker, J. Milanowski, J. Atkinson and T. Allison regarding pension plan.
09/13/06 E Monson	.70	Conference call with S. Smith and J. Atkinson regarding employment issues and other matters.
09/14/06 K Applegate	1.80	Review e-mails from Mesirow on notice (.2); research controlled group response (.5); telephone call to the PBGC (.1); discuss and ensure mailing of 204(h) notice (.8); discussions with E. A. Monson (.2).
09/14/06 A Jarvis	.20	Telephone conference with S. C. Strong and T. Allison regarding employee matters.
09/14/06 A Jarvis	.20	Correspondence regarding pension plan.
09/14/06 A Jarvis	.20	Correspondence on pension plan issues.
09/14/06 E Monson	.30	Meet with K. Applegate to discuss pension issues.
09/14/06 E Monson	.40	Additional conference with K. Applegate on pension issues and review e-mail from A. W. Jarvis and attached T. Hantges resignation.
09/14/06 E Monson	.10	Review e-mail regarding employment issues.
09/15/06 K Applegate	2.60	Telephone call with Erika Barnes on the plan issues (.3); review documents sent from Mesirow and forward to the PBGC (1.4); discuss issues with E. A. Monson (.2); review and send e-mails to Haftl on plan communications (.3); research plan trustee issues (.4).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 5
November 30, 2006

09/15/06 M Blue	.20	Read email from A. W. Jarvis; draft email to A. W. Jarvis.
09/15/06 E Monson	.20	Discussion with K. Applegate regarding pension issue (.2).
09/18/06 K Applegate	.80	Review filed documents with the Court (.5); discuss with S. C. Strong (.1); send documents to the PBGC (.2).
09/18/06 M Blue	.50	Read email from A. W. Jarvis (.1); conference with S. C. Strong (.3); draft and revise separation agreement (.1).
09/18/06 S Strong	.60	Confer with M. E. Blue regarding USACM employee issue (0.3); telephone conference with S. Smith regarding employee retention issues (0.2); review spreadsheet from S. Smith regarding pay of debtors employees (0.1).
09/18/06 S Strong	.10	Confer with K. J. Applegate regarding pension plan freeze issues (0.1).
09/19/06 M Blue	2.40	Revise separation agreement (1.8); telephone conference with client (.2); conference with S. C. Strong (.1); draft email to S. C. Strong (.1); review revisions by S. C. Strong (.2).
09/19/06 S Strong	1.10	Telephone conference with T. Allison, J. Atkinson, S. Smith and M. E. Blue regarding Hilson termination (0.3); review and edit draft of separation letter regarding same (0.4); review bankruptcy issues regarding same (0.2); confer with M. E. Blue regarding same (0.1); transmit proposed Hilson separation letter to Mesirow team for review (0.1).
09/19/06 S Strong	.20	Telephone conference with S. Smith regarding employee retention issues (0.1); review prior emails regarding same (0.1).
09/20/06 K Applegate	.60	Prepare for telephone conference with the Plan Participants.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 6
November 30, 2006

09/20/06 M Blue	.50	Read email from client (.1); review separation agreement (.2); draft email to client (.1); read email from M. Olson (.1).
09/20/06 A Jarvis	.20	Correspondence on employee retention issues.
09/20/06 A Jarvis	.50	Correspondence regarding employee termination.
09/20/06 S Strong	.80	Review emails from T. Allison, M. Olson and M. E. Blue regarding employee termination procedures (0.2); telephone conferences with M. E. Blue regarding same (0.2); telephone conference with J. McCarroll and M. E. Blue regarding same (0.2); email to M. Olson regarding same (0.1); telephone conference with M. Olson regarding same (0.1).
09/21/06 K Applegate	1.00	Review documents to prepare for conference call (.5); telephone conference with participants (.5).
09/21/06 R Rice	.40	Office conference with S. C. Strong regarding payment of wage issue (.2); research Nevada statute regarding payment of wages (.2).
09/21/06 S Strong	.30	Telephone conference with S. Smith regarding status of proposal for retaining employees (0.1); review email from S. Smith regarding same (0.1); exchange emails with A. W. Jarvis regarding same (0.1).
09/21/06 S Strong	.80	Review email from R. Hilson regarding termination pay questions (0.2); review email from S. Smith regarding same (0.1); telephone conference with S. Smith regarding same (0.1); confer with R. O. Rice regarding research needed of Nevada law regarding same (0.1); confer with R. O. Rice regarding results of research (0.1); email to T. Allison and S. Smith regarding same (0.2).
09/22/06 K Applegate	.10	Discussion with S. C. Strong on termination of USA employee (.1).
09/22/06 K Applegate	1.10	Work on the Firm 10 disclosures to the PBGC.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 7
November 30, 2006

09/22/06 M Blue	1.70 Research Nevada law (1.0); review and analyze employee email (.1); read emails from client (.1); read emails from S. C. Strong (.1); draft and revise email to M. Olson regarding employee's concerns (.2); conference with S. C. Strong (.2).
09/22/06 E Monson	.20 Review e-mail from J. McPherson regarding proposed settlement from T. Flatlege and review prior settlement.
09/22/06 S Strong	.10 Confer with K. J. Applegate regarding pension plan status and issues (.1).
09/22/06 S Strong	.50 Telephone conference with M. E. Blue regarding employee termination issues (0.2); review email from M. E. Blue with advice termination issues raised by employee (0.2); review email from M. Olson regarding same (0.1).
09/25/06 K Applegate	.40 Telephone conference with M. E. Blue on the employee termination agreement (.2); review Haftl e-mail on paying plan expenses (.1); draft response (.1).
09/25/06 M Blue	1.20 Conference with A. W. Jarvis regarding employee separation issues (.2); telephone conference with K. J. Applegate (.2); revise employee separation agreement (.5); conference with S. C. Strong regarding separation agreement (.2); read M. Olson's email to employee (.1).
09/25/06 E Monson	.20 Discussion with K. Applegate regarding pension issues and payment.
09/25/06 S Strong	1.00 Email to A. W. Jarvis regarding Hilson termination issues (0.1); confer with M. E. Blue regarding same (0.1); review revised draft of Separation Agreement (0.1); confer with M. E. Blue and A. W. Jarvis regarding same (0.2); review and revise Separation Agreement regarding bankruptcy court approval to be sought (0.4); email to M. E. Blue regarding same (0.1).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 8
November 30, 2006

09/26/06 K Applegate	2.30	Draft letter on PBGC Form 10 (.5); review of controlled group and analysis of same (.7); other research to comply with Form 10 (.8); review of notice of filing regarding the resignation of the trustee (.1); update on bankruptcy filings (.2).
09/26/06 M Blue	2.00	Review S. C. Strong's edits to employee separation agreement (.3); revise separation agreement (.4); conference with S. C. Strong (.2); research revocation issue (.9); read R. Hilson email (.1); read emails from S. C. Strong (.1).
09/26/06 E Monson	.50	Draft notice of filing of Hantges resignation and facilitate filing thereof.
09/26/06 E Monson	.30	Discussion with S. C. Strong regarding motion on employee retention.
09/26/06 E Monson	.20	Review proposal for plan retention.
26/06 E Monson	1.00	Work on retention issues.
09/26/06 S Strong	.40	Telephone conference with J. Atkinson and S. Smith regarding consulting services needed from departing employees (.4).
09/26/06 S Strong	1.80	Research new Code amendments regarding severance pay (0.7); confer with M. E. Blue regarding issues concerning R. Hilson separation (0.2); revise proposed separation agreement for R. Hilson and circulate with comments to M. Olson and J. Atkinson for review (0.7); confer further with M. E. Blue regarding same (0.2).
09/26/06 S Strong	1.00	Review proposed employee retention plan from S. Smith (0.3); telephone conference with S. Smith regarding same (0.2); confer with E. A. Monson regarding motion needed for approval of same (0.2); confer with A. Tsu regarding research needed regarding retention plans under new Code amendments (0.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 9
November 30, 2006

09/27/06 K Applegate	6.70	Research on controlled group issues under IRC 414(c) and 1563 (1.1); draft letter to Melanowski summarizing complex rules (1.5); discuss entities with A. T. Brinkerhoff (.2); review of 90+ entities to determine controlled group status (3.2); update Form 10 for new information (.5); draft summary of points for oral arguments tomorrow on the plan freezing (.2).
09/27/06 M Blue	1.60	Analyze alternatives to severance agreement (.8); conference with S. C. Strong regarding consulting agreements (.2); read emails from client (.1); read emails from employee (.1); read email from S. C. Strong (.1); draft email to S. C. Strong (.1); telephone conference with M. Olson (.2).
09/27/06 E Monson	.50	Review e-mails regarding proposed retention plan and further review of plan.
09/27/06 E Monson	.90	Work on motion to approve retention plan.
09/27/06 S Strong	.90	Review issues regarding motion to freeze pension plan and replace trustees, and prepare for hearing on same (.9).
09/27/06 S Strong	.80	Review emails from employee regarding issues respecting his pay at termination (0.2); exchange emails with M. Olson and S. Smith regarding same (0.2); confer with M. E. Blue regarding same (0.2); telephone conference with M. Olson and M. E. Blue regarding same (0.2).
09/28/06 K Applegate	1.70	Continued work on the Form 10 document and revisions to the letter to the PBGC (1.5); follow up on termination of the 401(k) plan (.2).
09/28/06 M Blue	2.30	Read and analyze employee handbooks and personnel policies (1.8); draft emails to M. Olson (.1); review prior emails regarding employee's final pay (.2); analyze S. Smith vacation pay calculations (.2).
09/28/06 E Monson	3.00	Work on Motion to Approve Retention Plan.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 10
November 30, 2006

09/28/06 S Strong	.90 Prepare for hearing on motion to freeze pension plan and replace trustees (.9).
09/29/06 K Applegate	.30 Follow up on Form 10 and 401(k) plan.
09/29/06 M Blue	1.60 Read email from S. Smith (.1); review vacation pay policies (.3); read email from M. Olson (.1); draft and revise employee agreement (.8); conference with S. C. Strong (.2); draft email to S. Smith (.1).
09/29/06 E Monson	.30 Conference with S. C. Strong and S. Smith regarding issues involving retention motion.
09/29/06 E Monson	2.00 Research and review cases on standards to approve retention.
09/29/06 E Monson	3.30 Work on motion to approve retention plan.
09/29/06 S Strong	.60 Further analysis of employee termination issues (0.4); confer with M. E. Blue regarding same (0.2).
09/29/06 S Strong	1.40 Further review and analysis of employee retention issues and law (0.7); analysis of proposed motion regarding same (0.3); confer with E. A. Monson regarding same (0.2); telephone conference with S. Smith regarding same (0.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$20,835.50

“Exhibit H-7”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

November 30, 2006
Invoice No. 355071

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00007

Fee / Employment Applications

09/01/06 B Kotter	.40	Follow up on filing and confirmation (.1); review and arrange for hard-copy service on UST and committee counsel (.3).
09/05/06 B Kotter	.20	Review Rule 2002 on fee application notice requirements and review of Notice of Hearing on fee application and e-mail to S. C. Strong and A. W. Jarvis regarding same (.2).
09/11/06 B Kotter	.30	Conference with S. C. Strong regarding fee allocation issues and procedures.
09/12/06 B Kotter	1.80	Conference with S. C. Strong regarding fee allocation issues (.2); e-mail to L. Okerlund regarding same (.1); conference with C. Hurst and S. C. Strong regarding allocation (.3); work on allocation among loans (1.2).
09/12/06 S Strong	.20	Review comments from A. Parlen regarding Ordinary Course Professionals (0.1); exchange emails with A. W. Jarvis regarding same (0.1).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
November 30, 2006

09/12/06 A Tsu	2.10	Reviewing incoming correspondence regarding motion to hire ordinary course professionals (.3); answer questions and proposing solutions regarding comments to same (.3); reviewing FTDC comments to ordinary course professional motion (.3); soliciting and reviewing comments regarding same (.4); reviewing, editing, and coordinating changes to drafts to ensure that appropriate changes are made and approval is given for same (.8).
09/12/06 C Hurst	2.40	Meet with S. C. Strong and B. J. Kotter regarding fee application detail, loan allocation (.3); review time entries to allocate among loans (2.1).
09/13/06 B Kotter	2.00	Analyze bills for loan allocation (.9); review memo and draft e-mail regarding ban allocation (.7); conference with C. Hurst regarding same (.2); conference with S. C. Strong regarding allocation (.2).
13/06 D Monson	3.10	Review time entries allocate certain time entries for possible payment by the affected Borrowers or Direct Lenders benefiting from the work done to address issues affecting the respective loans (3.1).
09/13/06 E Monson	.30	Review e-mails from FTDF counsel regarding issues they have regarding ordinary course prof. motion and follow up with A. Tsu.
09/13/06 S Tingey	.50	Review time entries for allocation of particular loans.
09/13/06 C Hurst	3.80	Work on initial editing of fee bills pertaining to loan allocation (2.8); conferences with S. C. Strong and B. J. Kotter regarding same (.4); prepare memo and distribute billing statements to pertinent attorneys for further analysis on loan allocation (.6).
09/14/06 A Jarvis	.10	Conferences with B. J. Kotter regarding fee applications.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 3
November 30, 2006

09/14/06 D Monson	.60	Finalize allocations of time entries for possible charge back to Borrowers or Direct Lenders for entries relating to separate loans serviced by USACM (0.6).
09/14/06 E Monson	1.10	Review e-mails from A. Tsu, A. Parlen, S. C. Strong and A. W. Jarvis regarding ordinary course professional motion and participate in conference call regarding same.
09/14/06 S Strong	.30	Review issues raised by FTDC regarding motion concerning Ordinary Course Professionals (0.2); exchange emails with A. Tsu regarding same (0.1).
09/14/06 A Tsu	.30	Reviewing incoming correspondence from A. Jarvis and A. Parlen regarding Motion to Employ Ordinary Course Professionals in an effort to resolve concerns of A. Parlen (.2); responding to same (.1).
09/14/06 A Tsu	1.70	Reviewing email correspondence between A. Jarvis, A. Parlen and S. Smith in preparation for conference call with A. Parlen (.3); drafting follow up correspondence to T. Allision, J. Atkinson, S. Smith and S. Strong stating A. Parlen issues with Motion to Employ Ordinary Course Professionals and summarizing answers discussed in correspondence between A. Jarvis and S. Smith (1.0); reviewing same with E. Monson (.2); corresponding with A. Parlen regarding conference call (.2).
09/14/06 A Tsu	1.10	Preparing for telephone conference with A. Parlen (.4); meeting with E. Monson to discuss same (.1); participating in same (.3); drafting follow-up email to A. Parlen summarizing same and setting forth agreement to extend deadlines if no agreement is made (.3).
09/14/06 C Hurst	6.20	Work on loan allocation breakdown.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 4
November 30, 2006

09/15/06 A Tsu	.50	Reviewing incoming correspondence from A. Parlen regarding supplement to Motion to Employ Ordinary Course Professionals (.1); following up with E. Monson regarding same (.2); responding to A. Parlen regarding same (.2).
09/15/06 A Tsu	1.30	Drafting stipulation incorporating A. Parlen amendments to the Debtors' Motion to Employ Ordinary Course Professionals.
09/18/06 B Kotter	.70	Preparations for Retention and Interim Fee Application hearing and dealing with various objections (.7).
09/18/06 E Monson	.20	Review e-mail regarding supplement to ordinary course motion and follow up with A. Tsu.
09/18/06 S Strong	.40	Confer with A. Tsu regarding status of Ordinary Course Professionals motion (0.2); exchange emails with C. Pajak regarding same (0.2).
09/18/06 A Tsu	2.90	Drafting proposed supplement and order regarding changes agreed to with FTD fund (2.9).
09/19/06 E Monson	.20	Work on follow up on list of professionals for ordinary course professional motion.
09/19/06 E Monson	.50	Work on revising ordinary course professional motion.
09/19/06 S Strong	.70	Review draft of proposed Reply regarding motion ordinary course professionals (0.3); exchange emails with A. Tsu and S. Smith regarding same (0.2); confer with A. Tsu regarding revisions to Reply (0.2).
09/19/06 A Tsu	1.70	Meeting with E. Monson to discuss information regarding A. FTDF Committee requests regarding Motion to Employ Ordinary Course Professionals (.2); telephone conference with S. Smith to discuss FTDF Committee changes to

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 5
November 30, 2006

Motion to Employ Ordinary Course Professionals and resolution of same (.2); drafting correspondence to A. Parlen regarding possible resolutions and compromises regarding same (.2); editing supplement to Motion to Employ Ordinary Course Professionals to comply with agreed upon changes (.7) research regarding current ordinary course professionals (.2); creating list of ordinary course professionals to be hired in the near future (.1); confirming same (.1).

09/20/06 D Monson	.30 Review and respond to e-mails from A. Tsu and K. Glade on retention of ordinary course professionals for collection of defaulted loans and states where collection attorneys are being retained (0.3).
09/20/06 E Monson	.20 Review objection from unsecured creditor committee to ordinary course professional motion.
09/20/06 E Monson	.20 Review e-mail from A. Tsu regarding objection from UCC and respond thereto; send reply e-mail to A. W. Jarvis regarding response.
09/20/06 E Monson	.40 Work on revising ordinary course motion to deal with UCC objection.
09/20/06 S Strong	.60 Telephone conference with S. Smith regarding ordinary course professionals (0.2); confer with E. A. Monson regarding same (0.1); analysis of issues raised in response from UCC regarding debtors motion regarding same (0.2); exchange emails with E. A. Monson, A. Tsu and S. Smith regarding same (0.1).
09/20/06 A Tsu	5.60 Reviewing incoming telephone messages regarding supplement to Motion to Employ Ordinary Course Professionals (.1); responding to same (.2); reviewing incoming correspondence regarding same (.2); responding to same (.2); corresponding with S. Smith to determine parties who will be retained as ordinary course professionals (.3); follow up research regarding ordinary course professionals to be obtained by

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 6
November 30, 2006

Debtors (.4); reviewing Unsecured Creditors Committees Response to Debtors Motion for an Order Pursuant to 11 U.S.C. §§ 105(a), 327(a) and 331 Authorizing Retention of Professionals Utilized by Debtors In the Ordinary Course of Business (.4); drafting correspondence regarding the same (.2); drafting supplemental response to Motion to Employ Ordinary Course Professionals incorporating changes agreed to with A. Parlen and Unsecured Creditors Committee responses (3.6).

09/20/06 C Hurst	3.50 Work on review of billing statement and identifying and matching time entries with proper loan allocation.
09/21/06 A Jarvis	.50 Conference with Mesirow regarding retention issues.
09/21/06 E Monson	.90 Further revise supplement to ordinary course professional motion.
09/21/06 S Strong	.30 Exchange emails with A. Tsu regarding other ordinary course professionals (.3).
09/21/06 A Tsu	.40 Reviewing incoming message regarding Hilco Employment Agreement (.1) Following up with E. Kaup (.1); and responding to same (.2).
09/21/06 C Hurst	3.40 Work on time entry - loan allocation summaries.
09/22/06 C Hurst	2.90 Continue work on loan allocation, fee summary.
09/24/06 A Jarvis	4.30 Prepare bills, fee application (8.5).
09/25/06 A Jarvis	.40 Prepare fee application, monthly statements (.5); conference with S. C. Strong and B. J. Kotter regarding fee application issues (.3).
09/25/06 A Jarvis	.10 Draft fee statement (.3).
09/25/06 A Jarvis	.40 Correspondence on fee payments.
09/25/06 A Jarvis	.30 Correspondence on fee allocation issues.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 7
November 30, 2006

09/25/06 S Strong	.30 Confer with A. W. Jarvis regarding fee allocation issues (0.3).
09/25/06 E Toscano	.70 Allocation to specific loans.
09/25/06 C Hurst	1.40 Further work on individual attorney fee loan allocation.
09/26/06 C Hurst	1.40 Continued work on fee/loan allocation summary per further breakdown from attorneys.
09/27/06 S Strong	2.20 Review and analyze email from R. Charles regarding motion for ordinary course professionals (0.3); draft proposed response to same and circulate to A. W. Jarvis and Mesirow for review (0.4); confer with A. W. Jarvis regarding same (0.1); review follow-up email from R. Charles regarding same (0.1); further analysis of issues regarding ordinary course professionals and prepare for hearing on same (1.3).
27/06 A Tsu	.70 Reviewing incoming correspondence from E. Kaup (Hilco) regarding Hilco Employment Contract (.1); distributing relevant information to appropriate parties (.1); reviewing request regarding ordinary course accountants (.2); following up and responding to same (.3).
09/28/06 A Jarvis	.30 Conference with J. Atkinson and Mesirow personnel regarding preparation of monthly statement.
09/28/06 B Kotter	.90 Preparation of exhibits for fee application (.7); review and analysis of materials for future fee applications and monthly statements (.7); conference with committee and A. W. Jarvis on allocation issues (.3).
09/28/06 S Strong	.90 Prepare for hearing on motion regarding Ordinary Course Professionals (.9).
09/29/06 A Jarvis	.20 Correspondence with committees regarding allocations.
09/29/06 B Kotter	.10 Phone call with S. C. Strong regarding monthly statement (.1); work on monthly statement (.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 8
November 30, 2006

TOTAL FOR LEGAL SERVICES RENDERED

\$13,777.00
